

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

IN RE:

**JPMCC 2002-CIBC4 HIGHLAND
RETAIL, LLC**

DEBTOR

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CASE NO. 10-11331-cag

(CHAPTER 11)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, state value of disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
American General Life & Accident Insurance Company	599 Lexington Avenue, 24th Floor New York, NY 10022 Attn: AIG Asset Management	Lease	Contingent/ Unliquidated/ Disputed	
Dillard Texas, LLC	The Corporation Trust Company Corporation Trust Center 1209 Orange Street Wilmington, DE 19801	Sublease	Contingent/ Unliquidated/ Disputed	
The Higbee Company	The Corporation Trust Company Corporation Trust Center 1209 Orange Street Wilmington, DE 19801	Operating Agreement	Contingent/ Unliquidated/ Disputed	
City of Austin	PO Box 2267 Austin, TX 78783	Utilities	Unknown	
Constellation Energy Projects & Services Group	100 Constellation Way Baltimore, MD 21202	Utilities	Unknown	

**DECLARATION REGARDING CREDITORS
HOLDING THE TWENTY LARGEST UNSECURED CLAIMS**

I, the undersigned signatory for JPMCC 2002-CIBC4 Highland Retail, LLC (the "Debtor"), am familiar with the financial affairs of the Debtor. I declare under penalty of perjury that I have read the foregoing List of Creditors Holding the Twenty Largest Unsecured Claims Against the Debtor and that the information included therein is true and correct to the best of my knowledge, information and belief.

Dated: May 12, 2010

JPMCC 2002-CIBC4 HIGHLAND RETAIL, LLC, a Texas limited liability company

By: LNR Texas Partners, Inc., a Texas corporation, its manager

By /s/ Matilde G. Borchers
Matilde G. Borchers, Vice President